

**COUNTY OF MILWAUKEE**  
**Inter-Office Communication**

**Date:** July 11, 2002

**To:** Karen M. Ordinans, Chairman, Milwaukee County Board of Supervisors

**From:** Jerome J. Heer, Director of Audits

**Subject:** Management Structure Review – Department of Parks (File No. 02-79)

At its January 2002 meeting, the County Board adopted a resolution (File No. 02-79) directing the Department of Audit to review the organizational structures of County departments most affected by the large number of anticipated retirements and/or those departments that, for other reasons, are deemed appropriate for review.

It was noted in the resolution that the “unexpected and significant number of retirements” could provide an opportunity for the County to realize longer term fiscal savings if vacant positions are combined with existing positions, particularly at the mid and upper management levels. It was also stressed that other strategies could be implemented to restructure departmental functions without sacrificing the quality of services or fiscal management and oversight of departmental programs.

In these reviews, we have employed strategies and concepts designed to identify opportunities for savings and efficiencies within the departments. We focused the review on organization units likely to yield the largest dollar savings due to the level of potential retirements and asked departmental administration to collaborate in the review process. The concepts utilized in our reviews include centralization/decentralization, span of control, level of accountability, economies of scale, streamlining, consolidation, outsourcing and elimination of unnecessary, duplicative or wasteful activities.

In conducting this review of the Department of Parks, Recreation and Culture (Parks), we examined organization charts, budgetary information, and strategic planning documents. We also compiled personnel and payroll data, and placed strong reliance on input from departmental administration. Further, we reviewed the three-tier budget reduction plan prepared by the previous executive branch administration. While the County Board has stated a desire to give budgets a fresh look, this plan provided some foundation for our analysis. To complete this review in a timely manner, only limited audit procedures were employed. While the views

expressed in this report are those of the Department of Audit, we obtained a significant level of input from the Department of Parks and others.

### **Department of Parks – Mission**

The Department of Parks services the needs of Milwaukee County citizens by preserving and protecting the natural environment, paying special attention to critical and sensitive natural resources. The department provides open space for the enjoyment and recreation needs of the public while responding to ever changing urban development patterns and recreational demands. In addition, the department provides a variety of safe, active and passive recreation opportunities, offered at reasonable costs, which are responsive to the needs of the public.

### **Department of Parks – Summary of Operations**

The Department of Parks is responsible for the management, operation and maintenance of the County's park system, which consists of more than 140 County parks and parkways that sprawl over 15,000 acres. The park system includes amenities and programming associated with 16 golf courses, three recreation centers, approximately 170 picnic areas, 200 athletic fields, 130 tennis courts, 23 rental pavilions and 100 miles of multipurpose trails. The parks system also includes operation and maintenance of the McKinley Marina, two indoor and several outdoor swimming and wading pools, two family aquatic centers, a family water playground, and five beaches. Additionally, Parks is responsible for the management, operation, and maintenance of the County's horticultural operations that include the Boerner Botanical Gardens, Wehr Nature Center, Mitchell Park Horticultural Conservatory (the Domes), and greenhouse operations.

### **Department Organization**

As of January 2002, Parks was staffed with 605 employees (429 regular and 176 seasonal) within the five organizational units shown in **Table 1**. To meet summer peak activity demands, the number of seasonal employees increases significantly. As of June 8, 2002, the number of seasonal employees on the payroll grew to approximately 1,018. The Parks 2002 Adopted Budget, which converts part-time and seasonal positions to a full-time equivalent (FTE) basis, provides for staffing a total of 802 FTE positions. However, due to budget uncertainty resulting from a potential reduction in the 2002 property tax levy appropriation and costs associated with recent retirements, a number of positions will be kept vacant and fewer seasonal employees will be utilized as compared to prior years, according to Parks administration.

**Table 1**  
**Department of Parks, Recreation and Culture**  
**Breakdown of Management and Non-Management**  
**Employees as of January 2002**

<u>Division</u>	<u>Org. Code</u>	<u>Total Employees</u>	<u>Mgmt. Employees</u>	<u>Percent of Division Total</u>	<u>Non-Mgmt. Employees</u>	<u>Percent of Division Total</u>
Administration	9010	3	2	66.7%	1	33.3%
Finance	9020	17	7	41.2%	10	58.8%
Programs	9030	156	21	13.5%	135	86.5%
Marketing	9040	7	5	71.4%	2	28.6%
Operations	9100	325	45	13.8%	280	86.2%
Facilities	9400	97	16	16.5%	81	83.5%
<b>Dept. Total</b>		<b>605</b>	<b>96</b>	<b>15.9%</b>	<b>509</b>	<b>84.1%</b>

Source: Auditor prepared using Genesys Payroll System data – January 2002.

As **Table 1** shows, 96 (15.9%) of the 605 department employees as of January 2002 are identified as being in management. Managerial positions are defined as those in the Executive Compensation Plan (ECP) and those having key words such as director, manager, supervisor, coordinator, etc., in the title code descriptions of the position. Of the 96 employees identified as management, 21 (21.9%) are in the Executive Compensation Plan and represent about \$1.7 million in budgeted salaries for 2002.

It should be kept in mind that the proportion of management to non-management employees decreases significantly during the summer months as several hundred seasonal positions are filled. For instance, with the addition of the 842 seasonal employees as of June 2002, the Parks management to non-management employee ratio drops from 15.9% to 6.6%. These proportions would decrease next year with the Parks' proposed abolishment of ten management positions in its 2003 budget request.

An organization chart illustrating the management structure of the department is presented as **Exhibit 1**. A description of the general responsibilities of each of the five Parks divisions is presented as **Exhibit 2**. Also, **Exhibit 3** contains a detailed organization chart prepared by Parks that highlights the numerous vacancies in the department.

Below is a summary of issues that relate to Parks funding, followed by a discussion of opportunities for savings and efficiency. Information more directly associated with the individual divisions within Parks is also presented later in the report.

## **Divergent Trends**

Department of Parks administration has grappled with funding challenges over the past several years primarily due to divergent trend lines in two critical areas. While resource demands associated with maintaining and developing an aging and expanding infrastructure have risen, funding for operations has steadily declined in real terms.

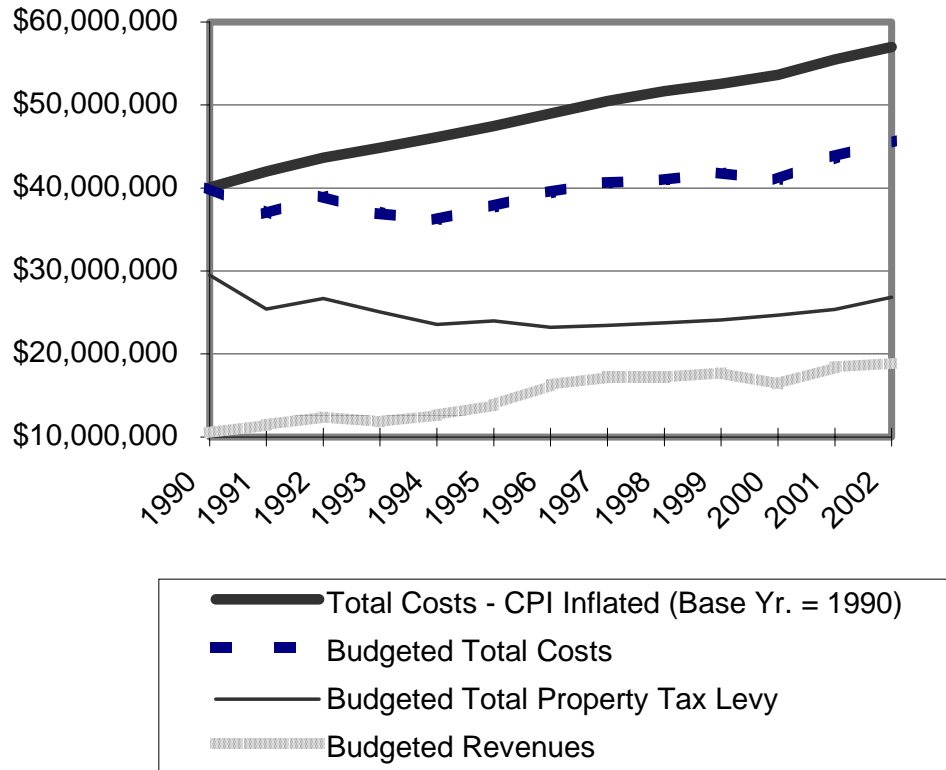
### Declining Funding Levels

During the period 1990 to 2002, Parks' budgeted operating costs have increased a modest \$5.7 million in current dollars, from \$40.0 million to the \$45.7 million budgeted for this year. Had the 1990 costs of \$40.0 million simply kept pace with the rate of inflation during the past 12 years, operating costs for Parks in 2002 would have been budgeted at \$57.0 million. Therefore, taking into account the rate of inflation, the \$45.7 million actually budgeted for Parks in 2002, including appropriate fringe benefits and cross-charges, represents a decrease in real terms of about 20%.

Further, during that same time period, Parks' property tax appropriations have declined about \$2.7 million (9%), from \$29.5 to \$26.8 million. Conversely, Parks' budgeted operating revenue, consisting primarily of user fees, has increased by about \$8.4 million (80%), from \$10.5 million in 1990 to \$18.9 million in 2002. Stated another way, Parks' reliance on property tax appropriations as a percentage of total funding has decreased from 74% in 1990 to 59% in 2002.

**Figure 1** shows the declining financial resources, in real terms, devoted to the Milwaukee County Parks system during the period 1990 - 2002. **Figure 1** also shows the Parks' decreased reliance on property tax funding and commensurate increase in reliance on user fees, as a percentage of total funding.

## Parks Department Funding Trends 1990-2002



**Figure 1**

Source: Parks Adopted Budgets and the U.S. Bureau of Labor Statistics – Consumer Price Index for Urban Consumers in the Midwest Region for the years 1990-1991.

To effectively manage its budgetary challenges over the past several years Parks has implemented several initiatives. Many of these initiatives were outlined in the department's 1996 strategic plan or in specific studies and individual plans in areas such as aquatics, golf, playgrounds, individual parks, the marina, and asphalt replacement.

Parks initiatives implemented in recent years include the consolidation of five park regions to three, transferring operation of senior centers and the Wil-O-Way Center for the Disabled to the Department on Aging and the Office for Persons with Disabilities, respectively. In addition, Parks has developed numerous partnerships with community groups, organizations, agencies, and businesses to better meet the needs of the community without the need to rely solely on property tax levy support.

Most recently, the Parks' 2002 costs of operation have been impacted by accumulated sick leave payouts made to employees who have retired in 2002. As of May 2002, an estimated \$1.3 million was paid for 36 retirements that have taken place this year. The Parks budget will be further strained with its absorption of \$1.4 million of the \$4.4 million in budget cuts enacted by the County Board in March 2002 in response to the County's current fiscal pressures. To meet these fiscal pressures in 2002, Parks has held several vacant positions open, including a number of management positions, and to a certain extent has restructured affected areas.

#### Increasing Infrastructure Demands

While Parks' funding levels have steadily declined in real terms over the past decade, an aging and expanding infrastructure has created additional demands on those dwindling resources. Parks' operations are carried out over an expansive infrastructure, consisting of numerous programs, activities and amenities. As mentioned earlier, the County Parks System contains 140 County parks and parkways that sprawl over 15,000 acres. Within this system, the County operates and maintains golf courses, recreation centers, picnic areas, athletic fields, tennis courts, rental pavilions, multipurpose trails, swimming and wading pools, family aquatic centers, a family water playground, a marina, beaches, and horticultural centers.

The aging of several key aspects of the existing Parks infrastructure creates tremendous demands on the limited amount of funding available for regular upkeep such as maintenance, repairs, upgrades, and replacement of amenities. For example, the Aquatic Master Plan issued July 2001, states that about \$33.5 million is needed for the County's pool infrastructure over the next five years. Redevelopment of Washington Park is expected to cost a total of \$17.4 million, and plans for the phased development of McKinley Marina, McKinley Park, and Veterans Park, initiated in 2000, call for funding totaling \$36.5 million.

Further, the proposed additions of Kohl Park and the Bender Park golf course will create huge additional pressures on future Parks budgets. The total development costs for just these two Parks' infrastructure additions are estimated at \$34.8 – \$47.9 million, depending on the extent of the development undertaken. **Table 2** provides anticipated capital funding needs for various major infrastructure projects currently proposed and/or underway in the County Parks System.

**Table 2**  
**Parks – Funding Needs for Major Capital Projects**

<u>Project Area/Plan Name</u>	<u>County's Estimated Cost (Millions)</u>	<u>Cumulative (a) Appropriations to Date (Millions)</u>	<u>Funding Needed for Completion (Millions)</u>
McKinley Marina, McKinley Park & Veterans Park	\$35.5	\$9.4	\$26.1
Aquatic Master Plan	33.5	0.5	33.0
Development of Bender Park Golf Course (b)	13.0 – 26.1	0.0	13.0 – 26.1
Kohl Park Development	21.8	0.5	21.3
Washington Park Redevelopment	17.4	1.2	16.2
Mitchell Park and Horticultural Conservatory	24.1	1.0	23.1
Total	\$145.3 - \$158.4	\$12.6	\$132.7 - \$145.8

(a) Adjusted for reallocations made after adoption of the 2002 Capital Improvements Budget.

(b) Discussions have taken place regarding private development/leasing of Bender Park golf course, potentially eliminating the need for County funding.

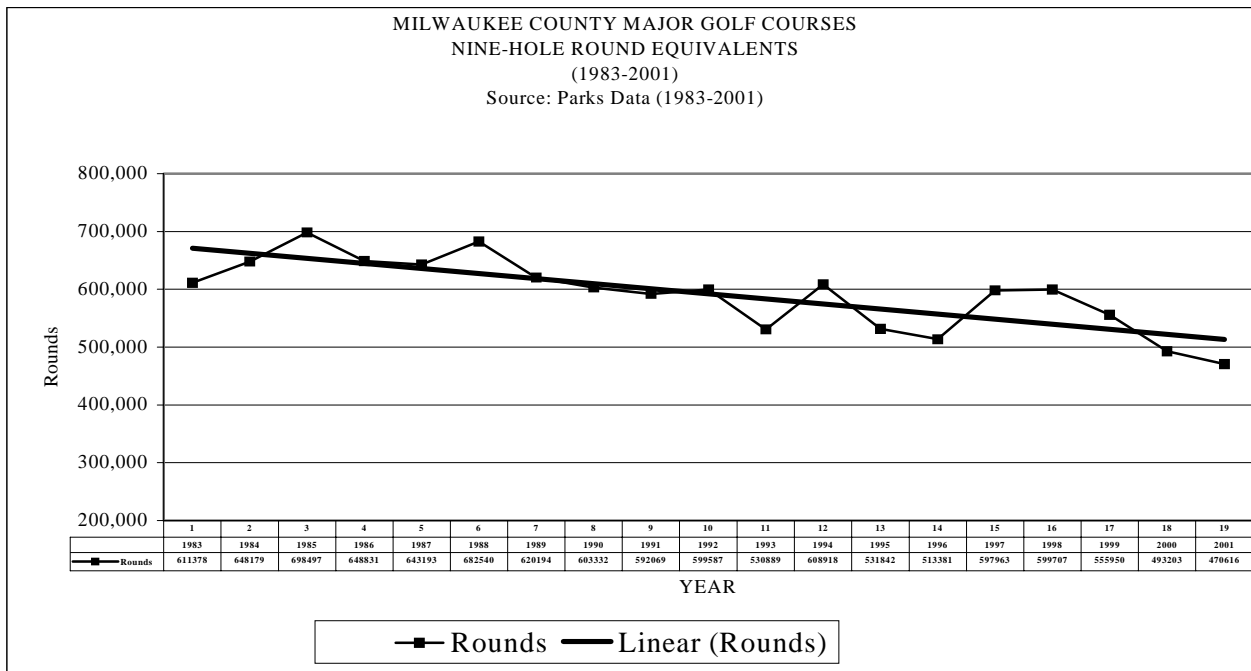
Source: 2002 Adopted Capital Budget, related project master plans, and various Parks reports.

Although the bulk of these infrastructure costs are capital in nature and bonds will be used to finance the projects, ultimately property tax levy and additional revenues will have to be generated to retire this debt. Further, funding to cover ongoing operating and maintenance costs for the infrastructure additions would also be required upon their completion. With funding becoming more constrained in future years and the growing need for infrastructure maintenance, upgrades, and replacement, Parks is brought to a crossroads. Consequently, major policy decisions need to be made regarding Parks' funding and the size and nature of its infrastructure to successfully steer the department into the future.

### Declining Utilization

Exacerbating the problems associated with meeting increasing infrastructure needs with dwindling resources is the declining utilization of certain high-maintenance, capital-intensive Parks recreational facilities. Specifically, utilization of County golf courses and County pools have declined precipitously over the past 20 years (golf) and 10 years (pools), respectively. Utilization of the County's eight major golf courses during the past 20 years, expressed in terms of nine-hole rounds played (i.e., an 18-hole round = two nine-hole rounds), has dropped from a high of 698,497 rounds in 1985 to a low of 470,616 in 2001, a decrease of 33%. This downward trend is shown in **Figure 2**.

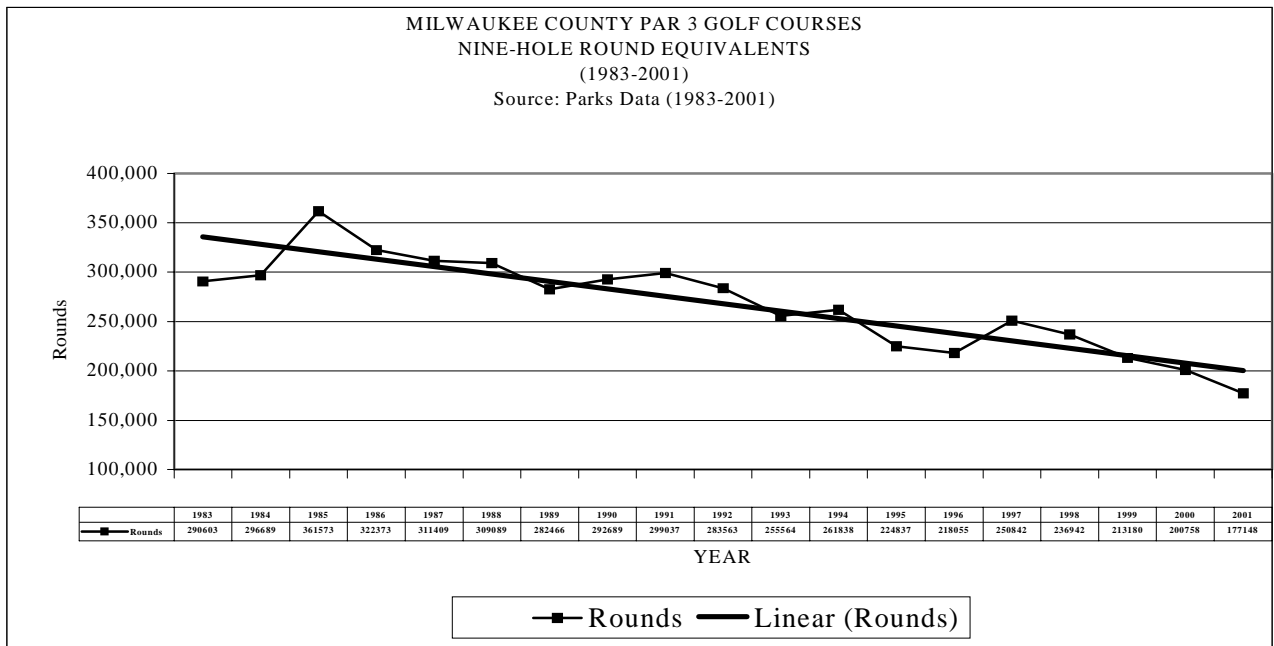
**Figure 2**



Similarly, as shown in **Figure 3**, total nine-hole rounds for the County's eight par-three golf courses have also experienced a sizeable drop, from 361,573 in 1985 to 177,148 in 2001, a decrease of 51%.

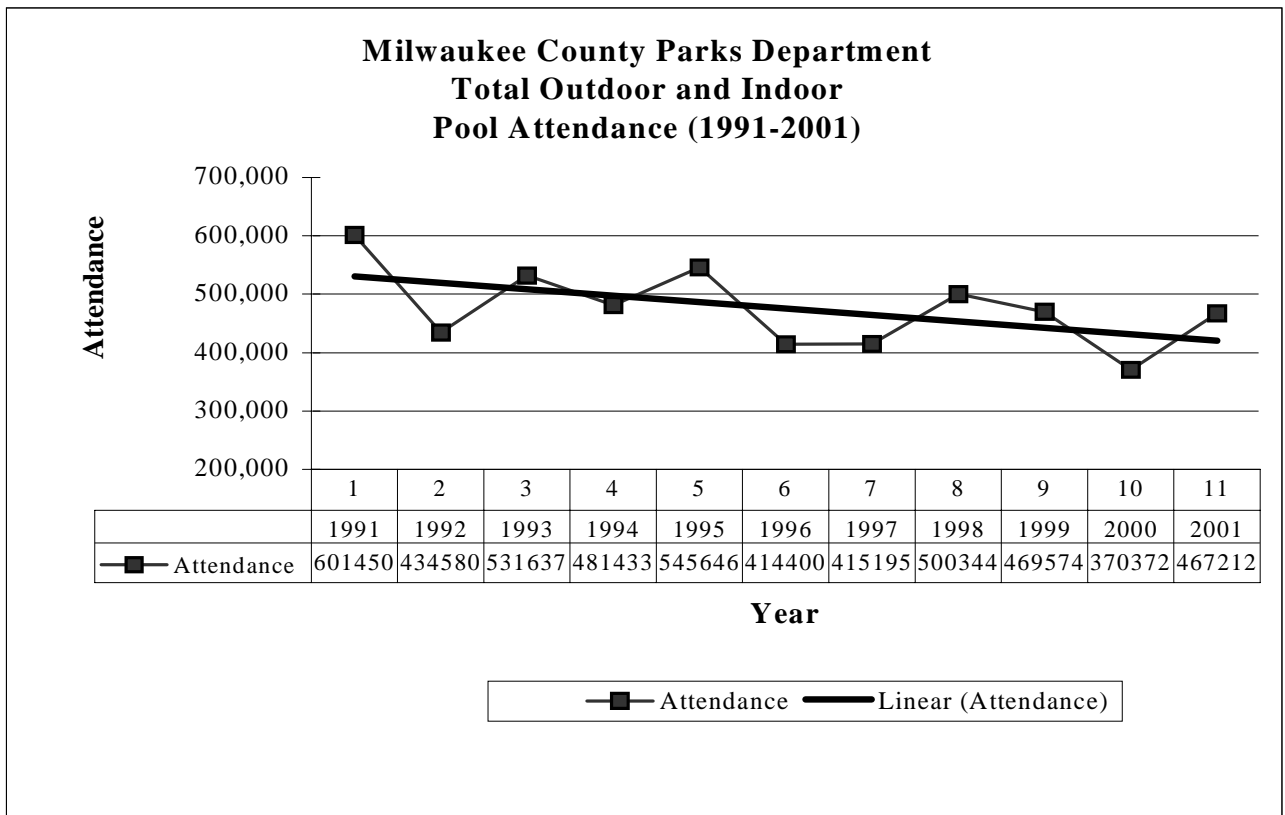


**Figure 3**



The drop in utilization of County pools, another capital-intensive activity, has also been sizeable. As shown in **Figure 4**, total attendance at County pools (indoor and outdoor) has dropped from a high of 601,450 in 1991 to 467,212 in 2001, a decrease of 22%. In addition, the 2001 Aquatic Master Plan states that the current swimmer design capacity of existing facilities exceeds demand by approximately 25%.

**Figure 4**



#### Milwaukee County Parks System at a Crossroads

Given the divergent trends of declining funding levels, increasing infrastructure demands and reduced utilization of certain capital-intensive facilities, the Milwaukee County Parks System is at a crossroads. It is imperative that policy makers decide upon a course of action now, as the continuation of these divergent trends will make any delays in today's choices more costly and therefore more difficult, in the future. Specifically, we believe it is critical that the County Board work with the County Executive to decide upon a course of action embracing one or more of the following major policy directions.

- Spin off the Milwaukee County Parks System as a separate entity from County government. One option would be to seek State legislative approval to create a separate, regional taxing district for the sole purpose of developing and maintaining the wide variety of facilities and programming currently operated by the Milwaukee County Department of Parks, Recreation and Culture. This would permit a broadening of the tax base, more closely aligned with those individuals who benefit from the system. It would prevent the Parks System from competing directly with other County funding priorities such as public safety and social services. Further, it would provide a clear line of accountability for taxpayers, providing greater opportunity for the public to establish its desired level of funding commitment expressly for a Parks System.

To help ensure success, this option might require consolidation of the Parks System and other County recreational and cultural attractions with broad regional appeal, such as the Zoo and Performing Arts Center.

- Withdraw from planned expansion of the Parks infrastructure. Major developments such as Kohl and Bender Parks would need to be abandoned. Without a commitment to increased funding levels, it would not be prudent to expand the current infrastructure.
- Begin reducing the size of the existing infrastructure. The Parks Department has already presented an Aquatics Master Plan that calls for in part, the closing of several County pools that require excessive service, maintenance and staff. Closing of these pools would yield future savings in reduced operating, maintenance and repair costs. Similarly, a closing of selected major and par-three County golf courses, along with a commensurate reduction in overhead staff and other costs, could result in significant future savings.

On May 14, 2002, the Parks, Recreation and Culture Budget Reduction Work Group established by the County Board issued its final report. The report was consistent with our overall findings, concluding that services and amenities provided by the Parks Department have been negatively impacted due to several years of relatively flat property tax appropriations and ongoing budget cuts. The Work Group's report contained six recommendations related to Parks, including implementation of price increases, conversion of the Dineen Park par-three golf course into picnic areas, and identifying an alternative regional funding source for those Parks services and amenities that are defined as regional in nature.

A separate task force was recently created by County Board resolution to address Parks' funding issues. The task force, which initially convened in May 2002, is scheduled to meet throughout the remainder of the year to study alternative and/or dedicated funding sources for the Milwaukee County Parks System.

Based on the information provided in this report, we recommend the County Board:

1. *Expand the scope of the funding task force's purview to recommend a policy direction using the concepts outlined above as a guide.*

### **Opportunities for Savings/Efficiencies**

As previously noted, the Parks Department has implemented several initiatives and undergone a number of organizational changes in recent years in an effort to stretch limited resources and run more efficiently. Recommendations presented by the Parks, Recreation, and Culture Budget Reduction Workgroup point to additional steps that can be taken to further address Parks' funding issues and operations. In addition, Parks administration offered a number of suggestions in which savings or efficiency could be attained through reconfiguration of the

department's funding and budgeting structure, enhancement of revenue sources, elimination of unprofitable activities, privatization of certain functions, and consolidation of functions with the Department of Public Works.

Following is a compilation of the suggestions put forth by Parks:

#### Reconfigure Parks' Funding and Budgeting Structure

- Establish a committed funding source through the creation of a fund for retaining Parks generated revenue that would be dedicated for Parks use only.
- Provide a guaranteed funding level for Parks core functions with each adopted budget.

#### Enhance Revenue Sources

- Identify and explore all potential partnerships and sponsorships with the private sector including the potential sale of naming rights for Parks facilities.
- Install parking meters at prime parking locations in the Parks system.
- Seek enforcement of vendor permits by the Sheriff's Department and attempt to establish rental agreements with parties that encroach on Park property.
- Establish aggressive collection policies for bad checks received and non-payment of services.

#### Elimination of Unprofitable Activities

- Reduce or eliminate unprofitable concession activities.

#### Privatize Operation of Selected Activities

- Determine the feasibility of contracting for the operation of selected Parks activities such as McKinley Marina.

#### Consolidate Functions with the Department of Public Works

- Consolidation could take place with the Airport and Transit systems operating separately from the new combination.

Beyond the initiatives and measures already mentioned, additional opportunities for savings and efficiency were identified in our review of Parks' management structure and operations. In discussing these opportunities it should be recognized that work is already underway to evaluate the impact of consolidating several administrative functions such as accounting and budgeting, human resources, and information technology into one Countywide Department of Administrative Services, for possible implementation in January 2003. This effort stemmed from an audit recommendation presented in a previous Management Structure Review of the Department of

Human Services and was authorized by County Board Resolution (File No. 02-281) and signed by the County Executive. As with other large departments, creation of an Administrative Service Department would impact Parks administrative staffing levels as well as the manner in which administrative resources are deployed.

Opportunities for savings and efficiency identified during the course of this review are noted as follows:

- Consolidation of operational support services between Parks and the Zoological Department. Currently, Parks already provides a limited degree of support services to the Zoo such as snow plowing and facilities maintenance. However, because of the operational and organizational similarities between Parks and the Zoo, there is an opportunity to achieve savings and efficiency through expansion of the type and the level of support services shared between the two departments. For instance, consolidating marketing, concessions, grounds and facilities maintenance and horticulture functions could result in elimination of redundant activities, reduced staffing levels, and better resource utilization.

Furthermore, consolidation in this area could help ease the impact of the large number of retirements expected to take place in Parks and the Zoo within the next few years.

2. *The opportunity to achieve savings and efficiency should be pursued through restructuring the manner in which support services are provided to the Parks and the Zoological Departments. This could be accomplished with the review and consolidation of organizational units between the two departments that currently provide similar or parallel support services.*

As noted in the previously issued report on the management structure review of the Department of Public Works (DPW), a similar opportunity to achieve savings could be achieved through consolidation of Parks' equipment repair shop functions at DPW's Fleet Management Division facilities. In evaluating the extent to which Parks support functions could be consolidated with those of the Zoo, consideration should also be given to the potential for more broad based savings that could be achieved through consolidation of facilities and maintenance functions with those of DPW.

3. *The opportunity to achieve savings and efficiency through consolidation of Parks maintenance functions with the Department of Public Works should be explored.*

In this regard, Parks administrators have expressed strong concerns about the expected loss of service quality that might occur if maintenance services were no longer within their control.

Concerns were also voiced about the potential loss of familiarity with Parks' facilities infrastructure by skilled trades staff when not dedicated to maintenance within Parks. These concerns are valid. The success of any effort at consolidation or shared services is dependent on a firm commitment by both parties to work cooperatively and for the good of the County as a whole.

It is expected that with the creation of a Department of Administrative Services and consolidation or sharing of other support functions and services between Parks, the Zoo and DPW, administrative resources remaining in Parks should be thoroughly reviewed to match the functions required. Not only will the number of positions have to be determined but also the compensation levels ultimately assigned to them.

- Parks recently entered into an arrangement with the Private Industry Council of Milwaukee County, Inc. (PIC) to employ up to 100 at-risk youths referred by the agency in seasonal positions. Under the arrangement with PIC, the agency will reimburse the County for wages and certain payroll taxes incurred for the individuals hired plus a 10% administrative fee. Similar arrangements should be pursued by Parks to offset the cost of its operations.

For instance, with a total of \$4.5 million in planned expenditures for the Countywide Trail and Hard Surface Renovation Program (formerly the Asphalt Replacement Project) over the next several years, the potential for reinstitution of the use of House of Correction inmates to work on asphalt crews and in other capacities on this project should be explored. As described by Parks management, this arrangement worked well in the past, resulting in lower labor costs and providing job training that led to employment for some inmates following their release.

4. *The opportunity to achieve savings should be pursued through the reinstitution of the use of inmates to work on the Countywide Trail and Hard Surface Renovation Program.*
- Parks has attained significant savings through the creation of the Parks Maintenance Worker – In Charge position. According to Parks administration, the “In-Charge” position, although it is compensated at a level above the Parks Maintenance Worker II position it replaced, achieved savings with the elimination of a number of Unit Coordinator positions. The individuals employed as Unit Coordinators are non-represented employees and prohibited from performing mowing and other maintenance tasks under the labor agreement between the County and unionized employees. However, overall costs are reduced because the In-

Charge positions perform these maintenance functions. To accomplish this initiative and ensure its success required the buy-in and collaboration of union representation.

Parks management indicated that there are other opportunities for savings and efficiency within Parks operations. For example, other union labor agreement terms specify that only Forestry Workers are allowed to cut-up fallen trees or branches. If the flexibility to assign certain Parks workers that are in the same union bargaining unit to perform this function within certain parameters, the work could be accomplished more timely and avoid the necessity to prepare and forward work orders between Parks organizational units.

5. *Parks administration should identify additional scenarios in which greater flexibility in the type of tasks that can be assigned to maintenance staff would lead to savings and efficiency. Once identified, the County Labor Relations Division can discuss these issues with union representatives in an attempt to implement desired changes.*

DPW management has been successful in working with union representation to achieve flexibility in the use of its maintenance workers through creation of a career ladder for these types of positions. If Parks and DPW are merged, successes in this area by both departments could be easily shared. Even if the departments are not merged, discussions and strategies that have led to the departments' successes should still take place to determine any additional progress that can be attained.

- Under the County ordinances, any time and materials construction project that exceeds \$20,000, a level established in 1990, requires involvement of the DPW Engineering Unit. According to Parks management, even small asphalt projects such as pathways exceed this threshold but don't necessarily require engineering services. In these cases, Parks management generally seeks a waiver for the project. However, it is management's belief that the threshold is far outdated and should be substantially increased, particularly in regard to asphalt projects. If this were accomplished, smaller asphalt projects could be completed more efficiently and the use of engineering services could be avoided where they are generally not needed, resulting in project savings of approximately 20%.
6. *The opportunity for savings and efficiency should be pursued by raising the time and materials threshold specified in County Ordinances specifically for, but not necessarily limited to asphalt projects.*

- With the proposed abolishment of the ten management positions by Parks in its 2003 budget request (savings in excess of \$500,000), no additional positions were identified for reduction.

### **Departmental Budget Repair Plan**

In response to the anticipated shared revenue reductions and directive to develop a contingency plan to meet a 13.2% (\$3.3 million) tax levy reduction target for the Department, total savings of \$2.7 million were identified in the former County Executive's budget reduction report issued in February 2002. Proposed savings for Parks of \$2.1 million would be accomplished in Tier 1 through:

- purchasing, rather than leasing, equipment (\$1.4 million - approved by County Board Resolution in March 2002);
- programming and activities reductions (\$214,000);
- expenditure reductions (\$180,000);
- an increase in parking revenue at O'Donnell Park (\$170,000);
- diversion of a portion of a MMSD payment (\$87,000); and
- a delay/reduction in consulting (\$65,000).

The remaining \$600,000 of savings would have been attained in Tier 3 through absorbing an increased vacancy and turnover department-wide.

More recently, the Parks Department received a preliminary 2003 budget target calling for \$4.7 million less than its 2002 Adopted Budget tax levy appropriation of \$25.0 million.

### **Impact of Potential Retirements**

Parks, like many other departments, is facing the loss of a significant number of employees through retirement in coming years. As noted in **Table 3**, 139 of the 429 (32.4%) regular employees in the department are eligible to retire in 2002. With additional employees becoming eligible to retire in the next few years, potential retirements in 2004 could be much greater. The Finance, Operations, and Facilities Maintenance Divisions will be hardest hit by retirements with 43.8%, 36.8%, and 30.4%, respectively, of the regular workforce eligible to retire in 2002.



**Table 3**  
**Department of Parks**  
**Summary of 2002 Retirements and Estimated Sick Pay-Outs**

<u>Division</u>	<u>Regular Employees</u>	<u>Eligible to Retire in 2002 Employees</u>	<u>Percent</u>	<u>Retired</u>	<u>Estimated Sick Pay-Out Amount</u>
Administration	3	0	0.0%	0	\$ 0
Finance	16	7	43.8%	2	107,839
Programs	53	9	17.0%	4	143,743
Marketing	7	0	0.0%	0	0
Operations	258	95	36.8%	24	853,582
Facilities	<u>92</u>	<u>28</u>	<u>30.4%</u>	<u>6</u>	<u>211,602</u>
<b>Dept. Totals</b>	<b>429</b>	<b>139</b>	<b>32.4%</b>	<b>36</b>	<b>\$1,316,766</b>

Source: Auditor prepared using Genesys Payroll System data – January 2002.

If you have any questions, feel free to contact me.



Jerome J. Heer  
Director of Audits

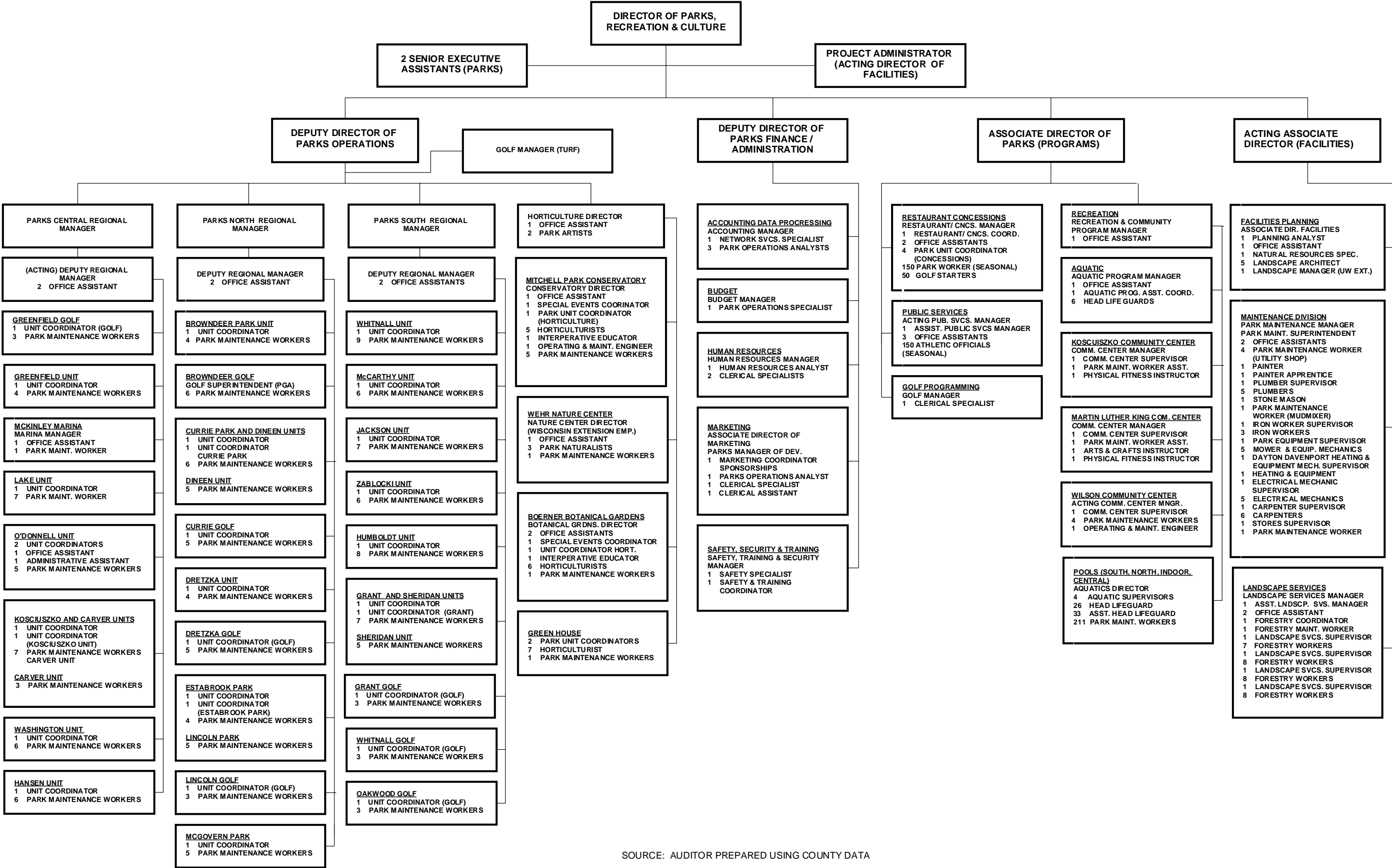
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Attachment

cc: Milwaukee County Board of Supervisors  
Supervisor Lynne D. De Bruin, Chairperson, Committee on Finance & Audit  
Supervisor Sheila A. Aldrich, Chairperson, Committee on Parks, Recreation and Culture  
Supervisor Richard D. Nyklewicz, Jr., Chairperson, Parks, Recreation and Culture Budget Reduction Work Group  
Supervisor Daniel Diliberti, Chairperson, Parks, Recreation and Culture Funding Task Force  
Scott K. Walker, County Executive  
Susan L. Baldwin, Director, Department of Parks, Recreation and Culture  
Linda J. Seemeyer, Director, Department of Administration  
Tom Kenney, Deputy Director, Department of Public Works  
Charles Wikenhauser, Director, Zoological Department  
Rob Henken, Director of Research, County Board Staff  
Julie A. Esch, Research Analyst, County Board Staff  
Luisa Ginnetti, Research Analyst, County Board Staff  
Lauri J. Henning, Chief Committee Clerk, County Board Staff

DEPARTMENT OF PARKS, RECREATION & CULTURE ORGANIZATION CHART - 2002

Exhibit 1



## **Exhibit 2**

### **Department of Parks – Divisions**

#### **Administration (Director's Office) (Org. 9010)**

The Administration Division is responsible for the oversight and overall management of the department.

#### **Finance/Administration (Org. 9020)**

The Financial/Administration Division manages the department budgeting, purchasing, accounting, data processing, training and human resources functions.

#### **Programs (Org. 9030)**

The Programs Division is responsible for the programmatic development, implementation and management of the aquatics, golf concessions, public services, and recreation operations.

#### **Marketing (Org. 9040)**

The Marketing Division is responsible for outside vendor contract administration, special events, promotions, publicizing park facilities and activities, park development and merchandising.

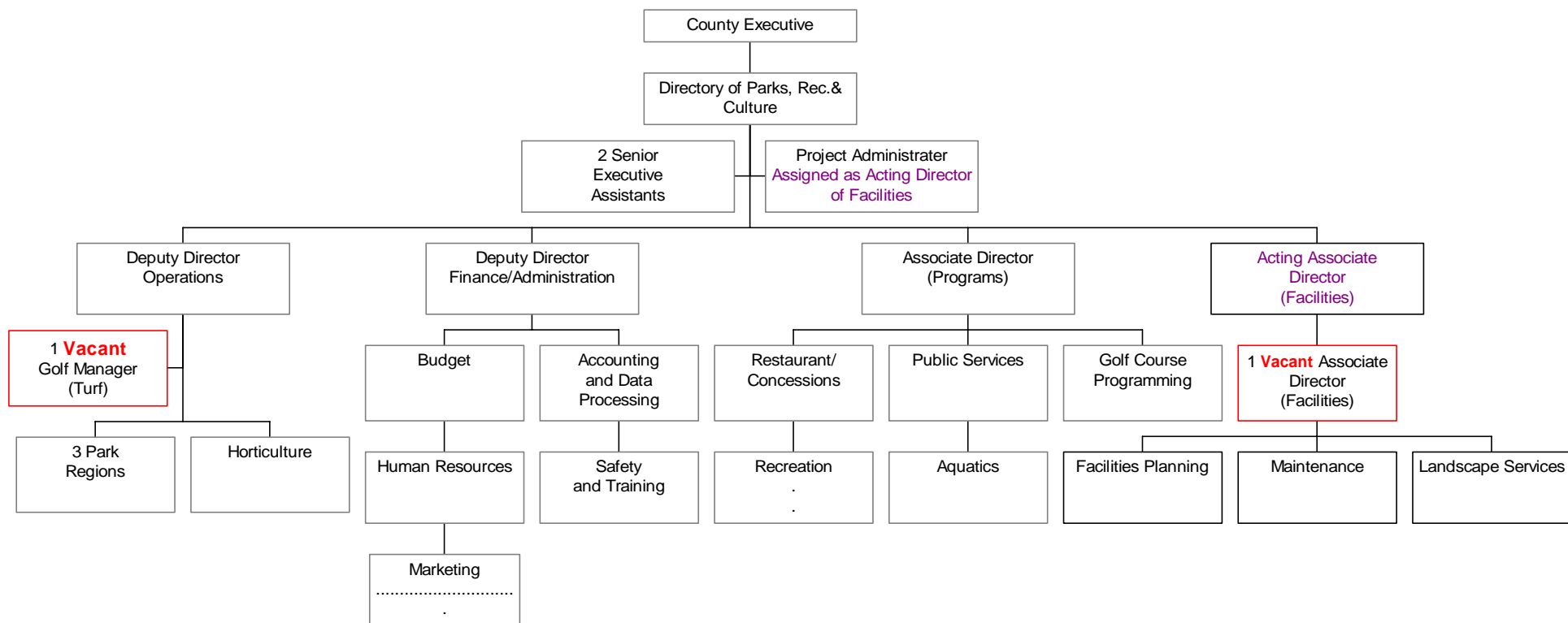
#### **Operations (Org. 9100)**

The Operations Division manages the daily operation of the three Park regions and the horticulture operations.

#### **Facilities (Org. 9400)**

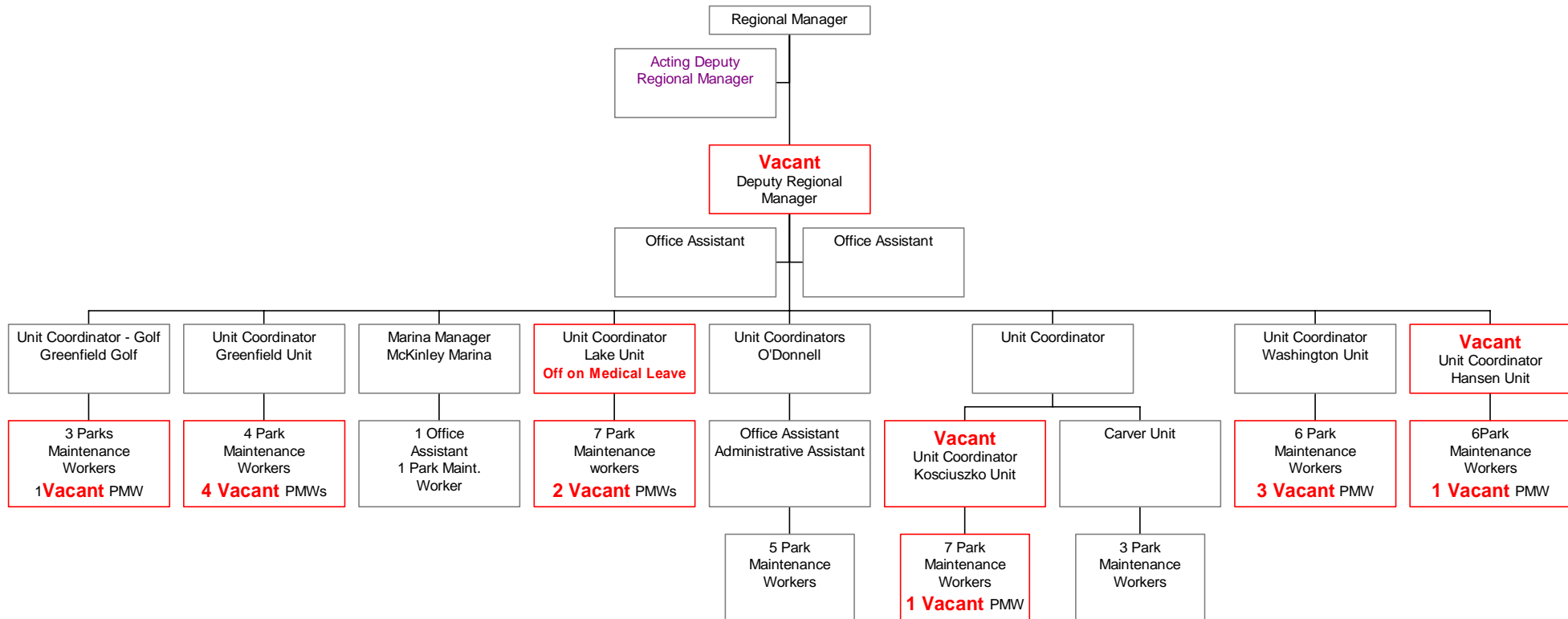
The Facilities Division is responsible for the physical maintenance of the park system, capital planning and landscape services function.

## Department of Parks, Recreation & Culture

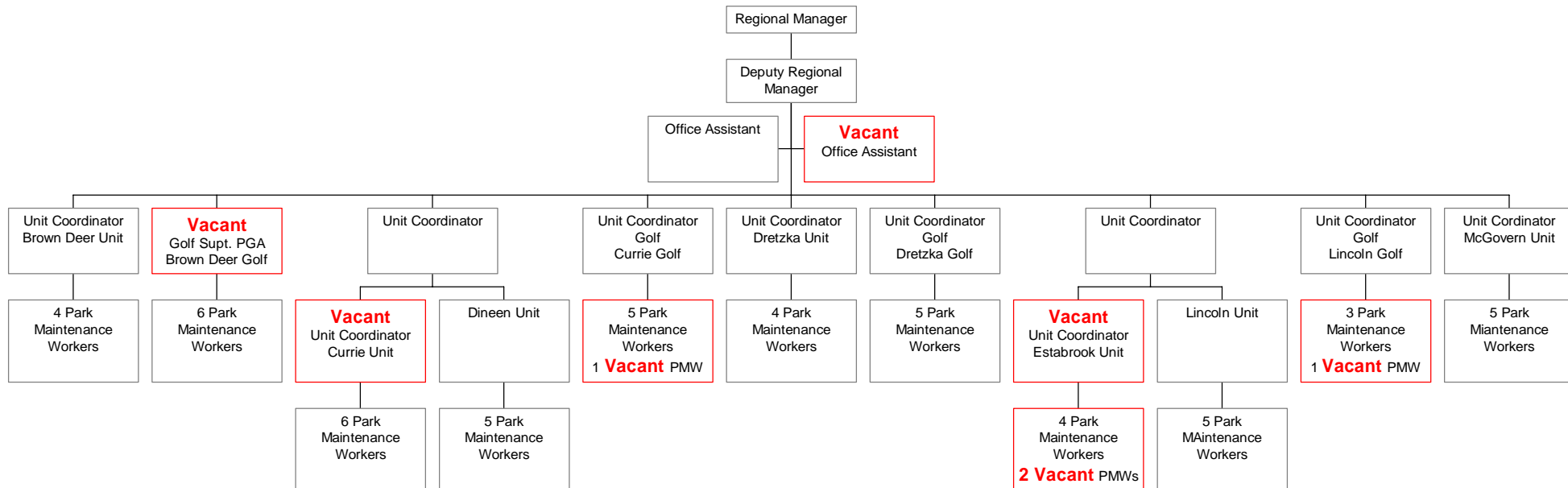


SOURCE: Information provided by Department of Parks

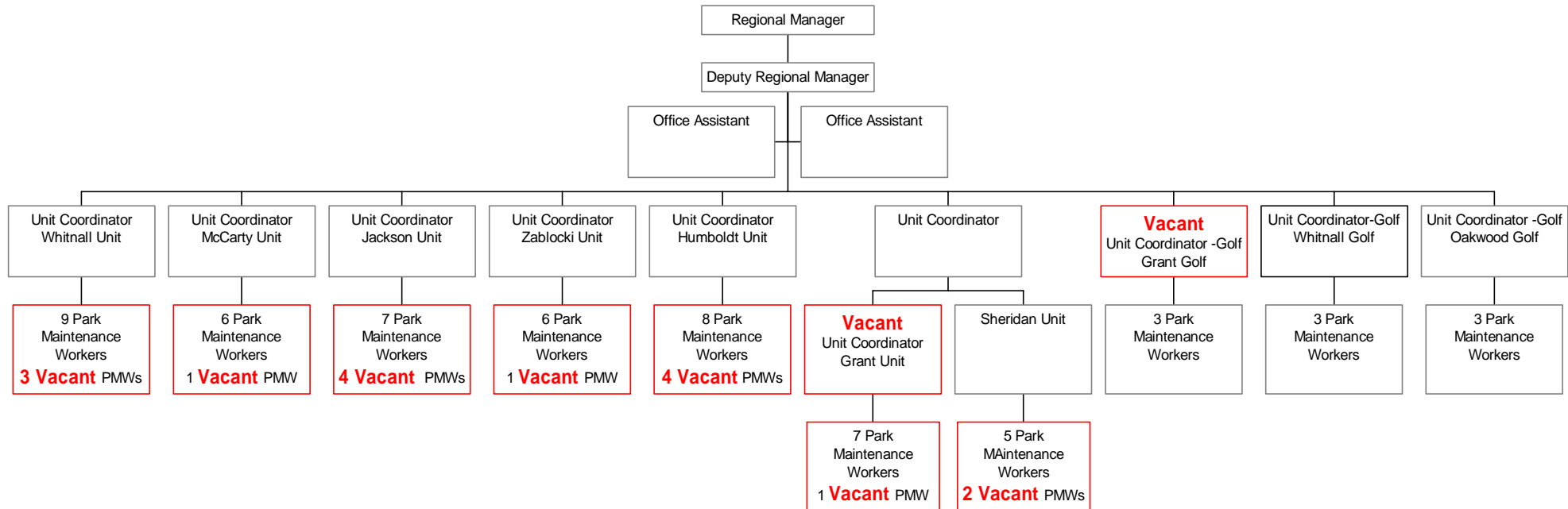
## Central Region



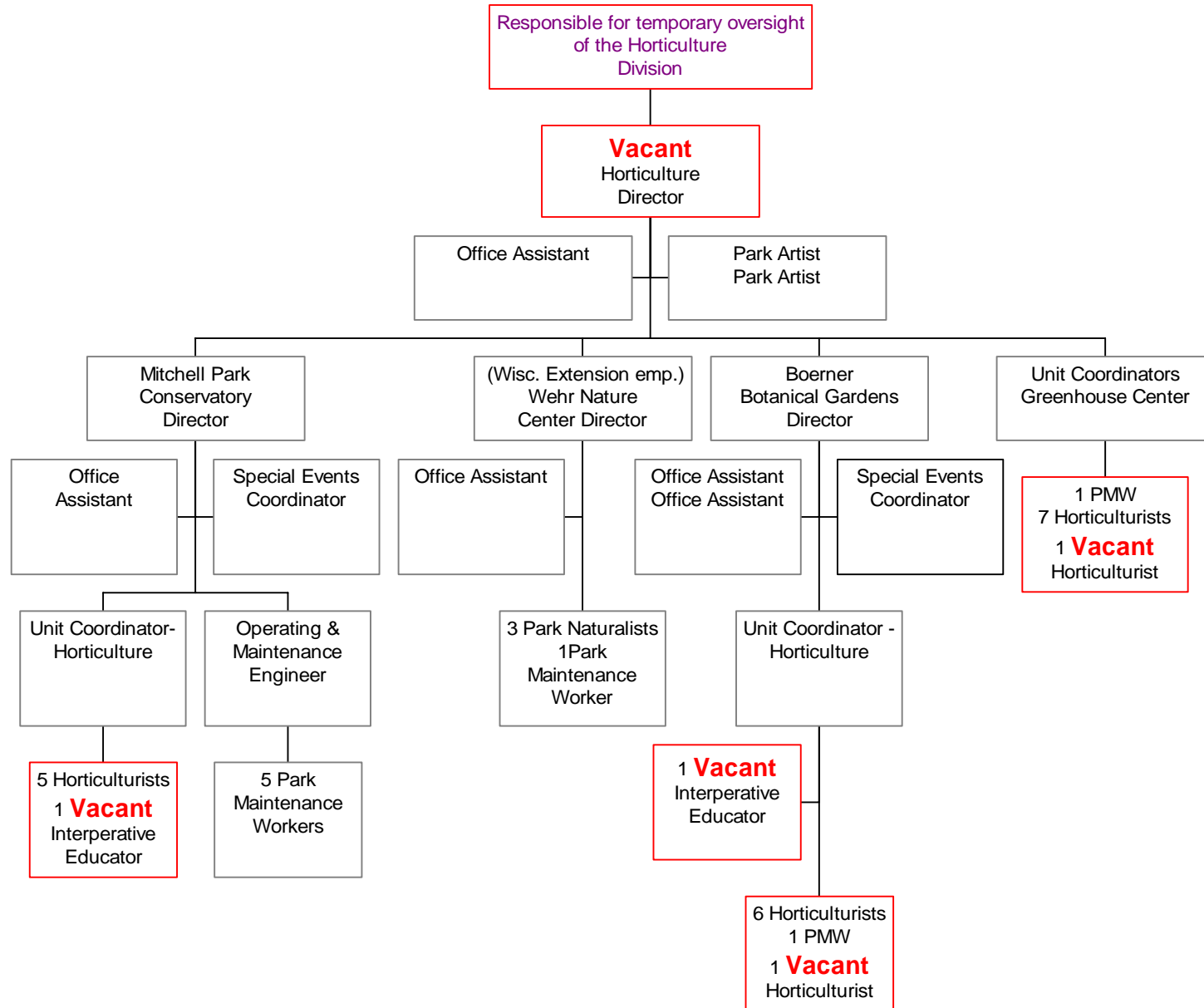
## North Region



## South Region

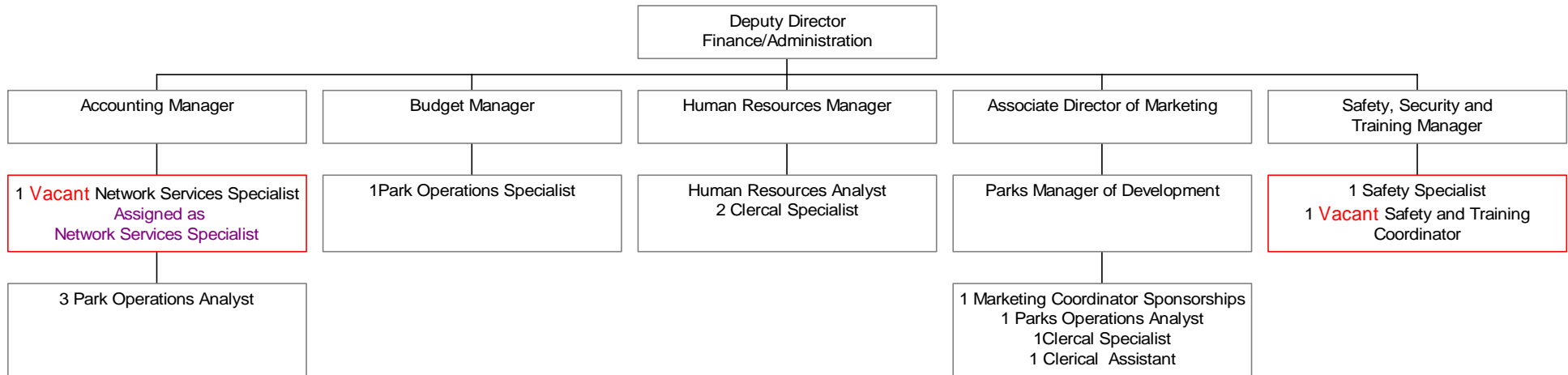


# Horticulture Division

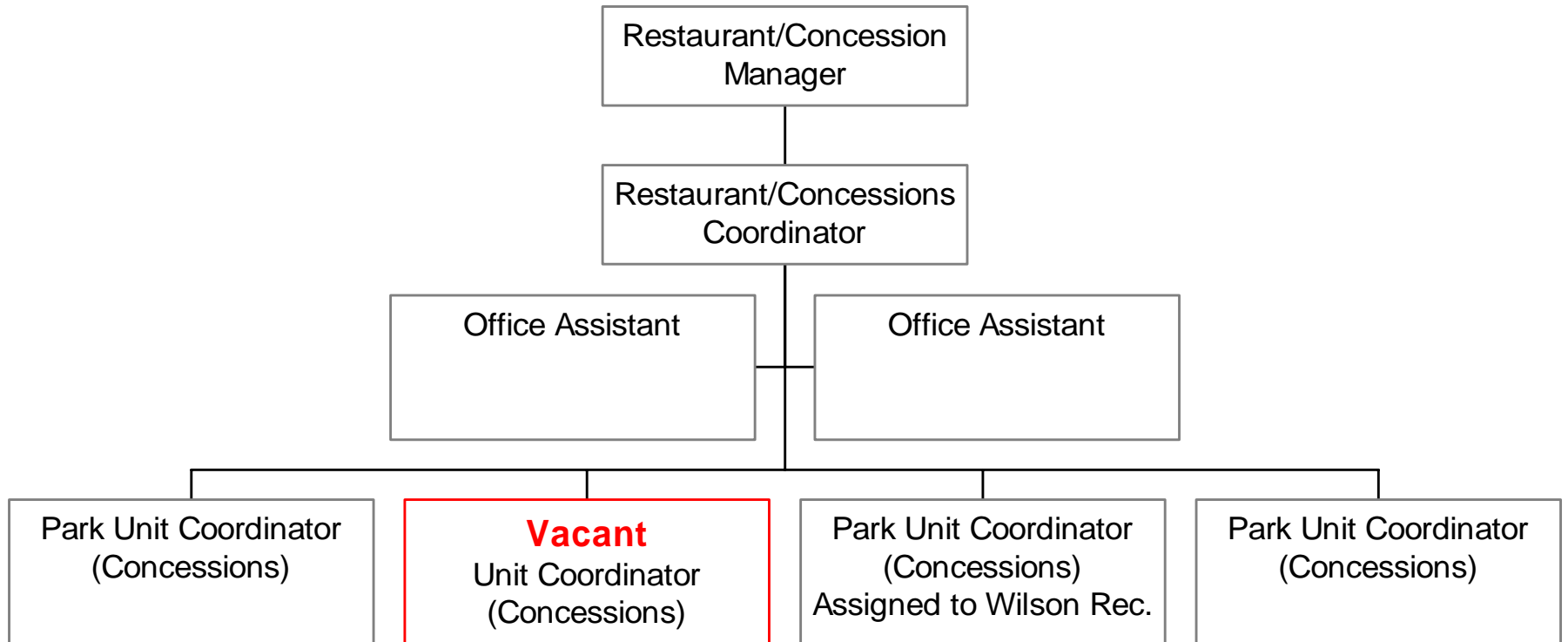




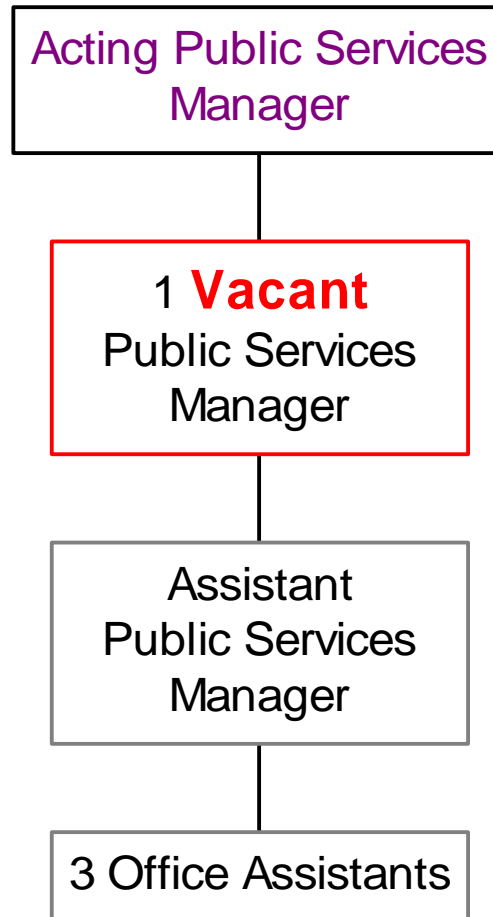
## Finance / Administration



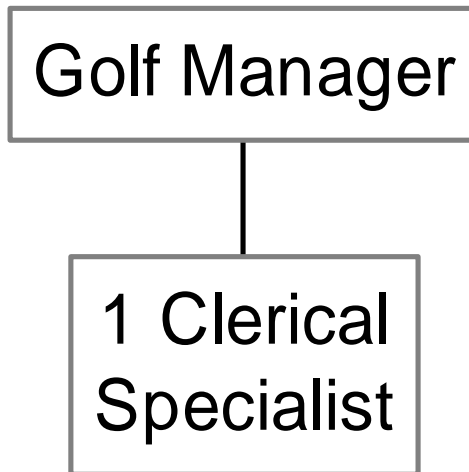
# Restaurant Concessions



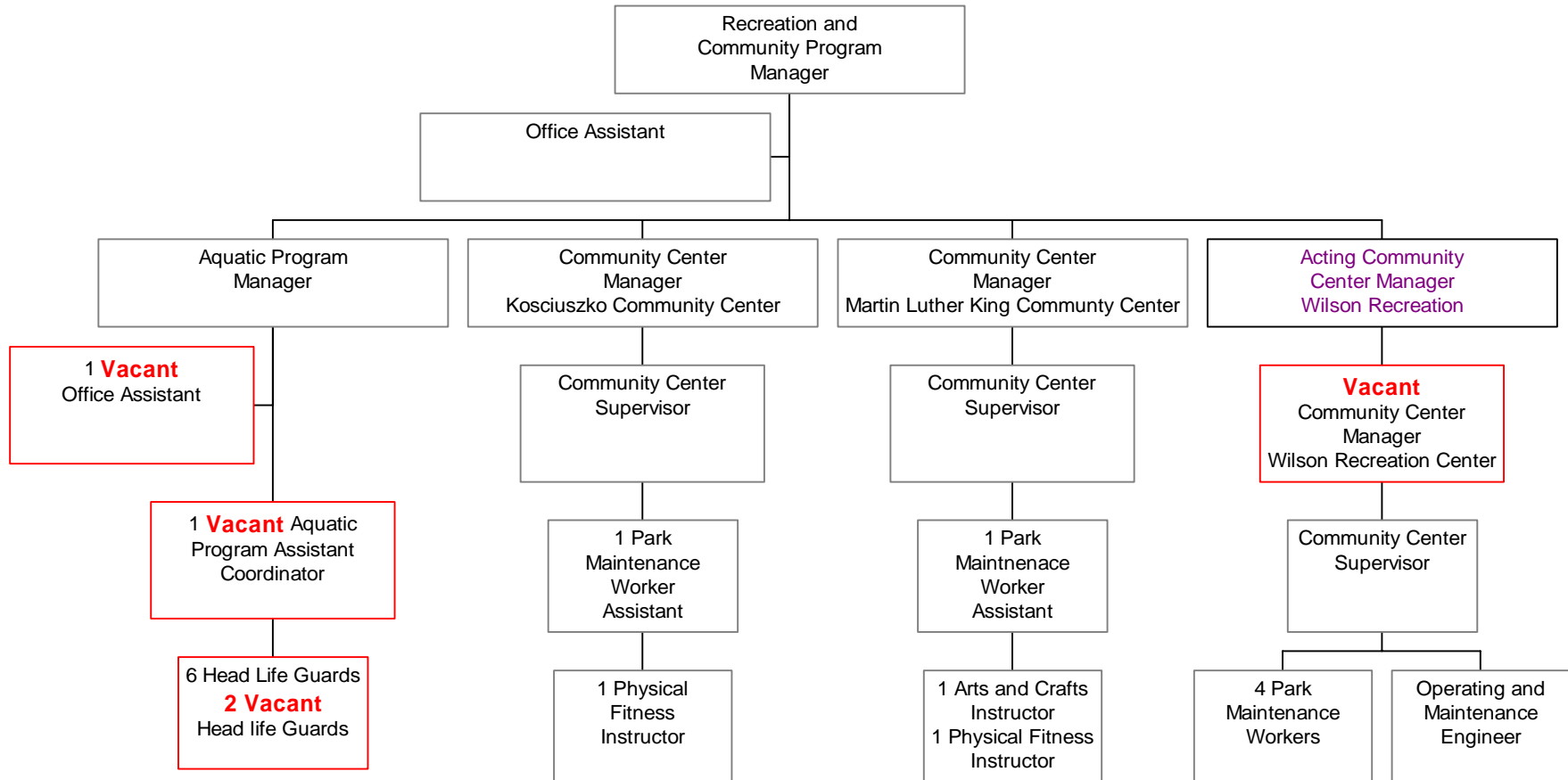
# Public Services



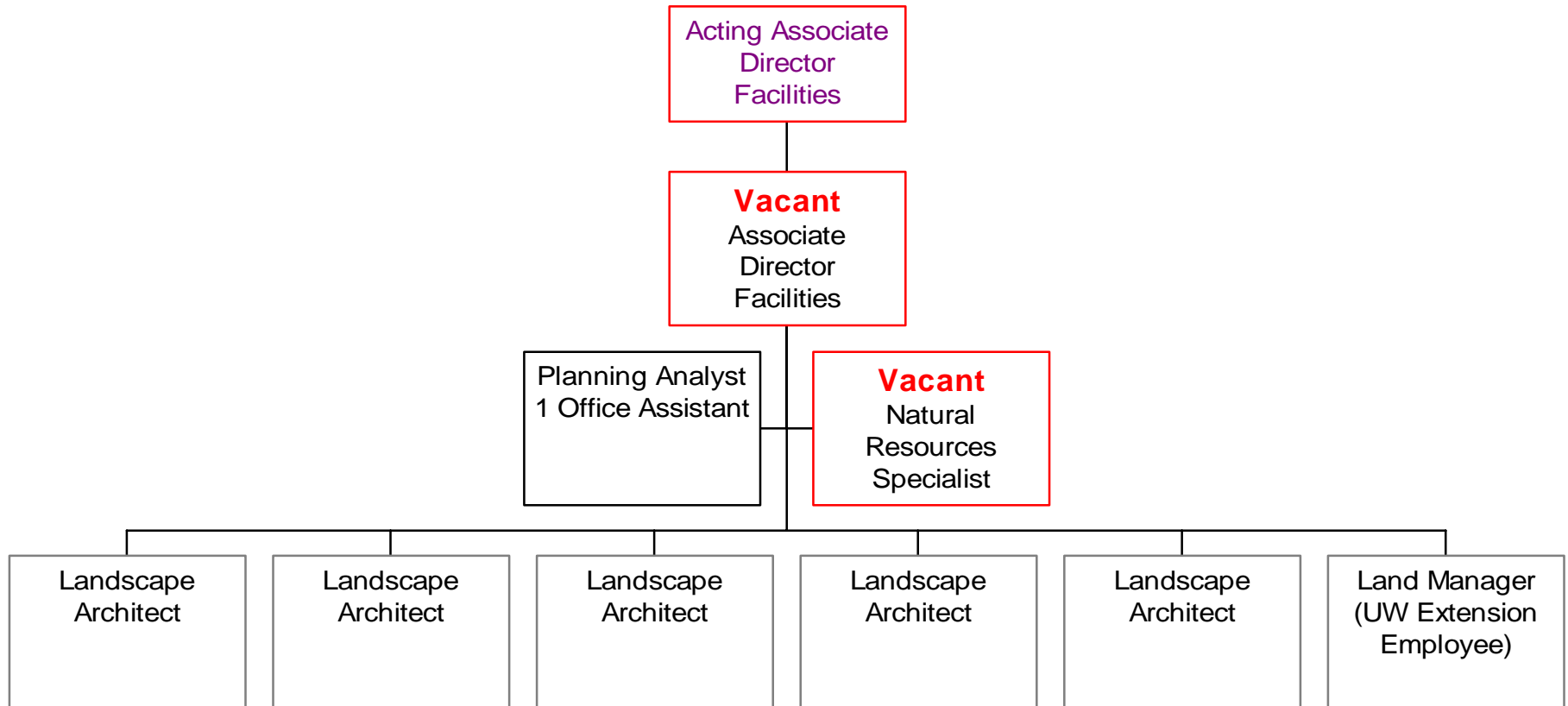
# Golf Programming



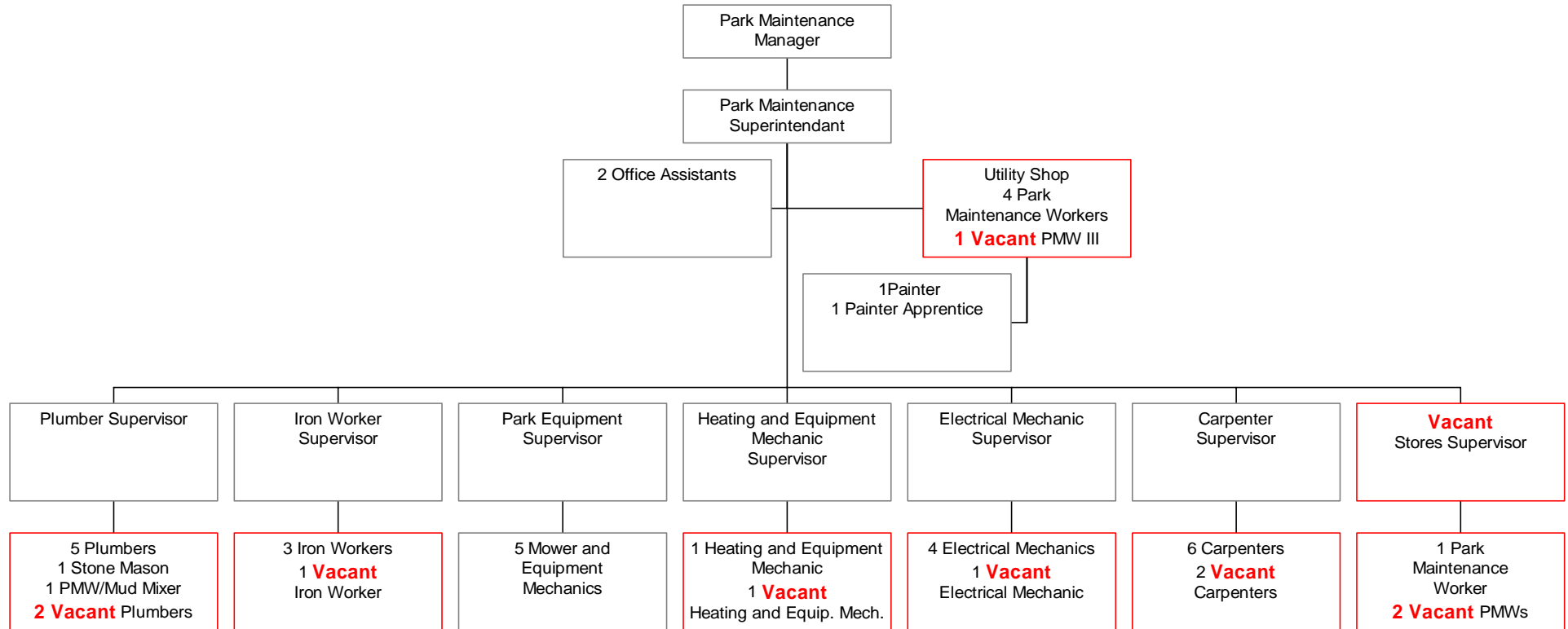
# Recreation



# Facilities Planning



# Maintenance Division



# Landscape Services

